BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Joint)	Applicat:	ion No.	C-38	89
Application of ILD)				
Telecommunications, Inc.,)				
Intellicall Operator Services,)				
Inc., Ponte Vedra Beach,)				
Florida, and Andiamo Telecom,)	GRANTED			
LLC, Scottsdale, Arizona,)				
seeking approval of an Asset)				٠
Purchase Agreement and Transfer)				
of Customers.)	Entered:	January	7 15,	2008

BY THE COMMISSION:

On November 30, 2007, a joint application was filed by ILD Telecommunications, Inc., (ILD), Intellicall Operator Services, Inc., (IOS), Ponte Vedra Beach, Florida, and Andiamo Telecom, LLC, (Andiamo) Scottsdale, Arizona, seeking approval of an Asset Purchase Agreement and a transfer of customers. Notice of the application was published in The Daily Record, Omaha, Nebraska, on December 4, 2007. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

ILD will acquire certain assets of Andiamo, including, but not limited to, Andiamo's operator service assets and customer accounts in the State of Nebraska. Following the consummation of the transaction, the assets will flow through to and be serviced by ILD's wholly-owned subsidiary, IOS.

The proposed transaction will improve business operations and will not affect the services provided to customers. The transfer of customers will be seamless and customers will be provided with the same service at the same rates. Customers will be informed by letter of the intent to transfer their service and that they will be allowed to switch to a different interexchange carrier of their own choosing. Applicants do not request transfer of Andiamo's certificates of public convenience and necessity. Andiamo will continue to operate as a provider of long distance telecommunications services following consummation of this transaction.

Based on the evidence, we find the application to be fair and reasonable and in the public interest. The application should be granted.

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ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3889, be, and it is hereby, granted.

MADE AND ENTERED at Lincoln, Nebraska, this 15th day of January, 2008.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

Executive Director

//s// Anne C. Boyle
//s// Frank E. Landis